

EXHIBIT 1A

**USA Commercial Mortgage
Mesirov Financial Billing Detail**

| Data per Actual Invoice | | % of Total | | | | | |
|---|----------------|--------------|--------------|-------------|-------------|----------------|----------------|
| | | CMC | FT | DT | Reality | Securities | Total |
| Analyzing/Evaluating Restructuring Alternatives | 176.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 176.0 |
| BK Motions/Filings | 164.2 | 0.0 | 1.1 | 0.0 | 0.0 | 165.3 | 94.38 |
| BK Schedules & SOFA | 223.6 | 37.2 | 33.4 | 25.9 | 39.0 | 359.1 | 96.49 |
| Case Administration | 134.8 | 14.1 | 15.3 | 6.5 | 11.6 | 182.3 | 86.16 |
| Cash Flow Model/Analyses | 152.6 | 0.0 | 0.0 | 0.0 | 0.0 | 152.6 | 60.35 |
| Committee Issues and Requests * | 267.5 | 147.3 | 128.3 | 0.0 | 0.0 | 543.1 | 74.62 |
| Company Administration | 31.3 | 0.0 | 0.0 | 0.0 | 0.0 | 31.3 | 116.25 |
| Court Hearings/Preparation | 169.4 | 2.2 | 1.8 | 1.4 | 1.2 | 176.0 | 94.62 |
| DIP Financing/Cash Collateral | 129.7 | 0.0 | 0.0 | 0.0 | 0.0 | 129.7 | 72.04 |
| Disclosure Statement/Plan of Reorg | 13.8 | 0.0 | 0.0 | 0.0 | 0.0 | 13.8 | 8.70 |
| Employment/Fee Applications | 119.9 | 0.0 | 0.0 | 0.0 | 0.0 | 119.9 | 11.62 |
| Financial Analysis | 572.3 | 5.5 | 14.4 | 0.0 | 0.0 | 592.2 | 237.33 |
| Investigation & Forensic Analysis | 4,148.0 | 1.3 | 6.7 | 0.0 | 0.0 | 4,156.0 | 1,523.83 |
| Investor Issues and Requests | 45.5 | 1.2 | 2.2 | 0.0 | 0.0 | 48.9 | 12.92 |
| Leases, Executive Contracts and Agreements | 387.4 | 0.0 | 0.0 | 0.0 | 0.0 | 387.4 | 83.76 |
| Liquidation Analysis | 19.2 | 1.3 | 1.4 | 0.0 | 0.0 | 21.9 | 10.18 |
| Loan Portfolio | 447.8 | 4.3 | 10.4 | 0.0 | 0.0 | 462.5 | 229.11 |
| Management of the Estates by the CRO | 245.9 | 0.0 | 0.0 | 0.0 | 0.0 | 245.9 | 159.84 |
| Meetings/Teleconference | 53.4 | 3.7 | 2.6 | 0.0 | 0.0 | 53.7 | 33.71 |
| Monthly Operating Reports | 18.9 | 11.8 | 12.7 | 8.1 | 10.7 | 62.2 | 7.68 |
| Strategic Management | 64.0 | 0.0 | 1.3 | 0.0 | 0.0 | 65.3 | 36.96 |
| Valuation Analyses/Appraisal | 130.9 | 0.9 | 0.0 | 0.0 | 0.0 | 131.8 | 47.96 |
| Subtotal Expenses | 7,716.1 | 230.8 | 231.6 | 41.9 | 62.5 | 8,282.9 | 3,124.3 |
| Total | 7,716.1 | 230.8 | 231.6 | 41.9 | 62.5 | 8,282.9 | 3,138.1 |

| | | CMC | FT | DT | Hours % | Total | CMC | FT | DT | Hours % | Total |
|---|--------------|-------------|-------------|-------------|-------------|---------------|--------------|-------------|-------------|-------------|---------------|
| | | CMC | FT | DT | Reality | Securities | CMC | FT | DT | Reality | Securities |
| Analyzing/Evaluating Restructuring Alternatives | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| BK Motions/Filings | 99.3% | 0.0% | 0.7% | 0.0% | 0.0% | 100.0% | 99.3% | 0.0% | 0.7% | 0.0% | 0.0% |
| BK Schedules & SOFA | 62.3% | 10.4% | 9.3% | 7.2% | 10.9% | 100.0% | 64.7% | 9.1% | 9.4% | 6.4% | 10.4% |
| Case Administration | 73.9% | 7.7% | 8.4% | 3.6% | 6.4% | 100.0% | 79.7% | 6.1% | 6.3% | 2.8% | 5.1% |
| Cash Flow Model/Analyses | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Committee Issues and Requests | 49.3% | 27.1% | 23.6% | 0.0% | 0.0% | 100.0% | 48.2% | 27.4% | 24.4% | 0.0% | 100.0% |
| Company Administration | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Court Hearings/Preparation | 96.3% | 1.3% | 1.0% | 0.8% | 0.7% | 100.0% | 95.9% | 1.4% | 1.1% | 0.9% | 100.0% |
| DIP Financing/Cash Collateral | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Disclosure Statement/Plan of Reorg | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Employment/Fee Applications | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Investigation & Forensic Analysis | 96.6% | 0.9% | 2.4% | 0.0% | 0.0% | 100.0% | 96.1% | 1.1% | 2.9% | 0.0% | 100.0% |
| Investor Issues and Requests | 99.8% | 0.0% | 0.2% | 0.0% | 0.0% | 100.0% | 99.7% | 0.1% | 0.2% | 0.0% | 100.0% |
| Leases, Executive Contracts and Agreements | 93.0% | 2.5% | 4.5% | 0.0% | 0.0% | 100.0% | 88.7% | 3.5% | 7.8% | 0.0% | 100.0% |
| Liquidation Analysis | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Loan Portfolio | 87.7% | 5.9% | 6.4% | 0.0% | 0.0% | 100.0% | 85.6% | 7.0% | 7.4% | 0.0% | 100.0% |
| Meetings/Teleconference | 96.8% | 0.9% | 2.2% | 0.0% | 0.0% | 100.0% | 96.1% | 1.1% | 2.8% | 0.0% | 100.0% |
| Management of the Estates by the CRO | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Monthly Operating Reports | 89.4% | 6.2% | 4.4% | 0.0% | 0.0% | 100.0% | 89.4% | 6.3% | 4.4% | 0.0% | 100.0% |
| Strategic Management | 30.4% | 19.0% | 20.4% | 13.0% | 17.2% | 100.0% | 32.0% | 18.8% | 20.5% | 12.3% | 16.4% |
| Valuation Analyses/Appraisal | 98.0% | 0.0% | 2.0% | 0.0% | 0.0% | 100.0% | 97.9% | 0.0% | 2.1% | 0.0% | 100.0% |
| Subtotal Expenses | 93.2% | 2.8% | 2.8% | 0.5% | 0.8% | 100.0% | 92.9% | 2.9% | 3.1% | 0.4% | 100.0% |
| Total | 93.2% | 2.8% | 2.8% | 0.5% | 0.8% | 100.0% | 93.3% | 2.8% | 2.9% | 0.4% | 100.0% |

| | | CMC | FT | DT | Hours % | Total | CMC | FT | DT | Hours % | Total |
|---|----------------|--------------|--------------|-------------|-------------|----------------|----------------|--------------|------------------|-----------------|-----------------|
| | | CMC | FT | DT | Reality | Securities | CMC | FT | DT | Reality | Securities |
| Analyzing/Evaluating Restructuring Alternatives | 176.0 | 0.0 | 0.0 | 0.0 | 0.0 | 176.0 | 94.38 | \$ | 94.38 | \$ | 94.38 |
| BK Motions/Filings | 164.2 | 0.0 | 1.1 | 0.0 | 0.0 | 165.3 | 96.49 | - | 0.65 | - | 97.14 |
| BK Schedules & SOFA | 223.6 | 37.2 | 33.4 | 25.9 | 39.0 | 359.1 | 86.16 | 12.14 | 8.47 | 2.15 | 133.09 |
| Case Administration | 134.8 | 14.1 | 15.3 | 6.5 | 11.6 | 182.3 | 60.35 | 4.65 | 4.77 | - | 75.74 |
| Cash Flow Model/Analyses | 152.6 | 0.0 | 0.0 | 0.0 | 0.0 | 152.6 | 74.62 | - | - | - | 74.62 |
| Committee Issues and Requests * | 267.5 | 147.3 | 128.3 | 0.0 | 0.0 | 543.1 | 116.25 | 65.99 | 58.75 | - | 241.00 |
| Company Administration | 31.3 | 0.0 | 0.0 | 0.0 | 0.0 | 31.3 | 18.76 | - | - | - | 18.76 |
| Court Hearings/Preparation | 169.4 | 2.2 | 1.8 | 1.4 | 1.2 | 176.0 | 94.62 | 1.36 | 1.12 | 0.87 | 98.71 |
| DIP Financing/Cash Collateral | 129.7 | 0.0 | 0.0 | 0.0 | 0.0 | 129.7 | 72.04 | - | - | - | 72.04 |
| Disclosure Statement/Plan of Reorg | 13.8 | 0.0 | 0.0 | 0.0 | 0.0 | 13.8 | 8.70 | - | - | - | 8.70 |
| Employment/Fee Applications | 119.9 | 0.0 | 0.0 | 0.0 | 0.0 | 119.9 | 18.69 | - | - | - | 18.69 |
| Financial Analysis | 572.3 | 5.5 | 14.4 | 0.0 | 0.0 | 592.2 | 237.33 | 2.60 | 2.07 | - | 246.99 |
| Investigation & Forensic Analysis | 4,148.0 | 1.3 | 6.7 | 0.0 | 0.0 | 4,156.0 | 1,523.83 | 0.77 | 3.57 | - | 1,528.17 |
| Investor Issues and Requests | 45.5 | 1.2 | 2.2 | 0.0 | 0.0 | 48.9 | 12.92 | 0.51 | 1.14 | - | 14.58 |
| Leases, Executive Contracts and Agreements | 387.4 | 0.0 | 0.0 | 0.0 | 0.0 | 387.4 | 83.76 | - | - | - | 83.76 |
| Liquidation Analysis | 19.2 | 1.3 | 1.4 | 0.0 | 0.0 | 21.9 | 10.18 | 0.83 | 0.89 | - | 11.90 |
| Loan Portfolio | 447.8 | 4.3 | 10.4 | 0.0 | 0.0 | 462.5 | 229.11 | 2.58 | 2.62 | - | 238.30 |
| Management of the Estates by the CRO | 245.9 | 0.0 | 0.0 | 0.0 | 0.0 | 245.9 | 159.84 | - | - | - | 159.84 |
| Meetings/Teleconference | 53.4 | 3.7 | 2.6 | 0.0 | 0.0 | 53.7 | 33.71 | 2.37 | 1.65 | - | 37.73 |
| Monthly Operating Reports | 18.9 | 11.8 | 12.7 | 8.1 | 10.7 | 62.2 | 7.68 | 4.51 | 4.91 | 2.95 | 39.94 |
| Strategic Management | 64.0 | 0.0 | 1.3 | 0.0 | 0.0 | 65.3 | 36.96 | 0.81 | 0.81 | - | 37.76 |
| Valuation Analyses/Appraisal | 130.9 | 0.9 | 0.0 | 0.0 | 0.0 | 131.8 | 47.96 | 0.56 | 0.56 | - | 48.51 |
| Subtotal Expenses | 7,716.1 | 230.8 | 231.6 | 41.9 | 62.5 | 8,282.9 | 3,124.3 | 98.9 | 104.4 | 14.4 | 22.4 |
| Total | 7,716.1 | 230.8 | 231.6 | 41.9 | 62.5 | 8,282.9 | 3,138.1 | 98.86 | \$ 104.38 | \$ 14.43 | \$ 22.39 |

* Meslirow charged 84 hours and \$40,114 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.